

# ***Headquarters U.S. Air Force***

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***Integrity - Service - Excellence***

## **Lessons Learned for Pricing Chiefs' Workshop**

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# Purpose



- **To provide feedback from AQC/AQ/DPAP on:**
  - **Business Clearance/Peer Reviews**
  - **Unfinitized Contract Actions (UCAs)**
  - **Future Plans for Lessons Learned**
  - **Pre-PNM Structure**



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# ***Lessons Learned Business Clearance/Peer Reviews***



- **The purpose of the DPAP Peer Review is to implement policy and regulations across the Dept in a consistent manner; improve quality of contracting processes; and facilitate lessons learned - not provide business/contract clearance**
  - **SAF/AQC is the business clearance approval authority for noncompetitive >\$500M, competitive >\$1B, and designated special interest items**
  - **Non-Competitive Business Clearances may include negotiation range; this information should not be addressed in Peer Reviews**
  - **Conversations with DPAP on contract-related issues need to be worked thru chain of command - appropriate SESEs, including AQC, need to be**

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# ***Lessons Learned Business Clearance/Peer Reviews***



## ■ **Pricing**

- **Mr. Assad believes the AF Objective should be a *“challenging, yet achievable number”***
  - **Highest profitability should be associated with this challenging cost position**
  - **When negotiation concessions (not data-driven changes) are made, profitability should decrease**
- **Know your pricing details & incentive geometry – Mr. Assad will ask!**
- **Inform AQC early if you have issues obtaining data from the contractor (including estimates to complete) – DPAP is willing to get involved**
- **Mr. Assad wants teams to challenge contractors on standing army of engineering / support (SEPM)**

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# ***Lessons Learned Business Clearance/Peer Reviews***



## **■ Negotiation Range**

- For Business Clearance only - not for Peer Review**
- Clearly identify and discuss the specific areas driving the latitude. Range requests must demonstrate a substantiated position, not a “splitting the difference” type of rationale.**
- Teams should only move off the AF Objective based on factual data/justification.**
- We’ve identified disconnects from some organizations on what constitutes “approved Business Clearance range” - updating Business Clearance doc for clarity.**

## **■ Requests for Business Clearance Negotiation Range/Objective Deltas**

- Staff through AQCK for SAF/AQC approval**
- Packages should include supporting documentation and an updated Business Clearance approval form**

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# ***Lessons Learned Undefinitized Contract Actions***



- **Profit on Actuals - DPAP has stated in a public forum with industry that if a contractor has provided a compliant proposal, the profit on actuals should not be zero %**
- **Consent to Subcontract - We strongly encourage teams to include the “Consent to Subcontract” clause**
  - **Ensure prime contractors do not close subcontractor negotiations without AF concurrence that the deal is acceptable**
  - **Be sure to include the clause (52.244-2) in the UCA or letter contract AND identify subcontracts subject to the consent requirement in paragraph (d) of the clause**
- **Unilateral Definitization - Use unilateral definitization as a tool if necessary**

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# Future Plans



- **PKF and AQCK considering a process to “close the loop” with local reviewers**
  - **Reviewers currently not getting the feedback the PCOs/pricers get on how reviewed documents could have been better**
  - **This feedback should produce better products going forward**
- **PKF and AQCK teaming to provide shared lessons learned to pricers, contracting officers  and committee reviewers.**

Microsoft Excel  
Worksheet



# PPNM Structure



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- **AF PPNM/PNM templates are prescribed for use for actions over \$5M (AFMC MP 5315.106-3(a)(90))**  
  
Microsoft Word Document
- **The AF templates may be tailored.**  
**Expectations:**
  - **Cover everything required by the AF templates**
  - **Not necessary to follow AF template format exactly**
- **The goal is to structure the PPNM in a way that facilitates the reader's understanding**
  - **Remember that the PPNM is a stand-alone document**
  - **Should explain the positions in the proposal, audit, tech eval, etc. rather than referring the**



# PPNM Structure



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- **Use a consistent paragraph numbering structure throughout**
  - **Use of footnotes is discouraged - hard to cite both within PPNM and in review documents**
- **Suggested paragraph numbering structure:**
  - 1.
    - a.
      - (1)
        - (a)
          - 1.
            - a.
              - (1)
                - (a)
- **Tables within the Negotiation Summary paragraph should have a reference column to facilitate tracking within the PPNM**



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# ***PPNM Structure***



- **PPNM should identify the Proposal of Record**
  - **The proposal on which the objective is based**
  - **Show this proposal in the Cost Element Summary table and subsequent discussions of cost elements**
- **Organize the PPNM so that the discussions of components of the objective are in close proximity to the discussion of the proposal position for that element**
  - **Makes it easy for the reader to follow development of the objective**



# ***PPNM Structure***



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**PPNM is in “final” status once all changes as a result of business clearance have been made**

- **Just as no changes are made to a contract document once it has been signed/distributed, no changes to a “final” PPNM are allowed**
- **If later changes (before FPNM) are required, use:**
  - **PPNM revision**
    - **Uses PPNM as a starting point, makes any needed changes, e.g. adds a revised objective position**
  - **PPNM Addendum**
    - **Explains any needed changes; includes only affected PPNM paragraphs; original PPNM is attached**
  - **Or, if possible, cover it in the Final PNM**



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# PPNM Structure



**Final PNM (after negotiations) should use the PPNM as its starting point (Save PPNM Word doc as new file)**

- **Retain everything from the PPNM**
  - **Revise Introductory Summary to reflect conclusion of negotiations**
- **In Negotiation Summary paragraph, change/correct objective as needed in added text**
  - **Don't just delete original content and/or add new**
- **Add table columns and explanations to cover the negotiated amount and anything that happened after finalization of the PPNM**
  - **E.g., add info on business clearance: when, who (CAA and other attendees), results, negotiation range, clearance limitations, etc**



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# Example Cost Element Summary Table



## 2. Cost Element Summary

| Total Effort                                                         | CONTRACTOR PROPOSED<br>(date of proposal) | REVISED PROPOSAL<br>(date) | AIR FORCE OBJECTIVE<br>(date of objective) | Reference |
|----------------------------------------------------------------------|-------------------------------------------|----------------------------|--------------------------------------------|-----------|
| Material                                                             |                                           |                            |                                            | 2.a       |
| Subcontracts                                                         |                                           |                            |                                            | 2.b       |
| Material Burden                                                      |                                           |                            |                                            | 2.g       |
| Engineering Labor                                                    |                                           |                            |                                            | 2.c       |
| Engineering Overhead                                                 |                                           |                            |                                            | 2.g       |
| Manufacturing Labor                                                  |                                           |                            |                                            | 2.d       |
| Manufacturing Overhead                                               |                                           |                            |                                            | 2.g       |
| Other Costs                                                          |                                           |                            |                                            | 2.e       |
| Interdivisional Transfer                                             |                                           |                            |                                            | 2.f       |
| G&A                                                                  |                                           |                            |                                            | 2.g       |
| Total Cost                                                           |                                           |                            |                                            |           |
| Facilities Capital Cost of Money                                     |                                           |                            |                                            | 2.g       |
| Total Cost + FCCOM                                                   |                                           |                            |                                            |           |
| Profit (or Fixed Fee or Target Fee or Target Profit, as appropriate) |                                           |                            |                                            | 2.h       |
| Total Price                                                          |                                           |                            |                                            |           |



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# Cost Element Summary



- **Show only cost elements included in your buy**
  - E.g., if no Interdivisional Transfers, don't include that row
- **Break out indirect costs by major pool (material burden, engineering overhead, manufacturing overhead, fringe, G&A, etc.)**
  - Preferred: position each indirect after its base cost
- **Tailor table to include terminology appropriate to the contract type**
  - If only CPFF, show "fixed fee" instead of "profit/fee"
- **Include a column with references to the following subparagraphs which address each cost element**

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# Example Material Breakout Table



## a. Material Costs

| Material<br><i>(examples of categories of Material - show the categories which correspond to your proposal)</i> | CONTRACTOR<br>PROPOSED<br><u>(date of proposal)</u> | AF OBJECTIVE<br><u>(date)</u> | Referen<br>ce<br>paragra<br>ph |
|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|-------------------------------|--------------------------------|
| Raw Material                                                                                                    |                                                     |                               | 2.a(1)                         |
| Purchased Parts                                                                                                 |                                                     |                               | 2.a(2)                         |
| etc...                                                                                                          |                                                     |                               | 2.a(3)                         |
| etc...                                                                                                          |                                                     |                               | 2.a(4)                         |
| Total                                                                                                           |                                                     |                               |                                |

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# ***Material Breakout***



- **Address each category of material separately**
  - **Discuss basis of proposed costs for 1<sup>st</sup> category**
  - **Immediately follow with an explanation of the basis of the AF position**
  - **Proceed to next category of material**
- **Be sure to include a reference column in the Material table and appropriately number subparagraphs**



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# ***Material Discussion in PPNM***



**Address each material category separately, discussing first the proposed amount, following immediately with a discussion of the objective position for that category.**

**(1) [Identify first category of Material].**

**(a) Proposed:**

**(b) AF Pre-Negotiation Objective:**

**(c) Considered Negotiated: (Included in the Final PNM only)**

**(2) [Identify next category of Material].**

**(a) Proposed:**

**(b) AF Pre-Negotiation Objective:**

**(c) Considered Negotiated: (Included in the Final PNM only)**

**Repeat for each category of Material.**



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# Example Subcontract Cost Table



## b. Subcontract Costs

|                                              | CONTRACTOR PROPOSED       | AF OBJECTIVE  | Reference paragraph |
|----------------------------------------------|---------------------------|---------------|---------------------|
|                                              | <u>(date of proposal)</u> | <u>(date)</u> |                     |
| Subcontract(or) A                            |                           |               | 2.b(1)              |
| Subcontract(or) B                            |                           |               | 2.b(2)              |
| Etc.                                         |                           |               | ...                 |
| All other over TINA (\$750k to \$13.5M)      |                           |               | 2.b(n)              |
| All other over TINA (disclosed in aggregate) |                           |               | 2.b(1)              |
| Total                                        |                           |               |                     |

- **Separately address each major subcontract in detail**

- Those subcontracts that are
  - (1) over \$13.5M, or
  - (2)  $\geq$ \$750K and more than 10% of the contractor's proposed price, whichever is lower
- **Non-major subs over TINA:**
  - At a minimum, present the prime's proposed value for each sub and the AF objective position for that sub, along with a very brief statement as to basis

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# ***Subcontracts***



## ■ **For major subs, address:**

- **Subcontractor name, location and subcontract item description**
- **Competitive or sole source**
- **Commercial? If commerciality asserted, does CO concur? If not, explain**
- **Proposed and objective amounts, and proposed contract type**
- **Timeliness/adequacy of the data, as well as the reliance upon it**
- **Negotiated between prime/sub? If yes, is it a good deal? If no, basis of proposed price**
  - **For a sole source, TINA-covered sub, as a minimum the PPNM should discuss the proposed labor, direct and indirect rates, and profit**
- **Basis of objective position - discuss any recommendation received (i.e., assist audit, field pricing support and/or prime's review and evaluation of the subcontractor's data)**
  - **Indicate areas of exception to the proposed amount, and the basis for those exceptions taken in the development of the objective position**
- **For the largest TINA-covered subcontracts, attempts to obtain actuals from prior buys**
  - **What data was received, and how that data was used in the development of the objective position for the subcontractor**

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# ***Subcontracts Discussion in PPNM***



**Use the following structure to organize the discussion of major subs.**

**(1) Major Subcontract(or) A.**

**(a) Proposed.**

**(b) Objective.**

**(c) Considered Negotiated. (In the Final PNM only)**

**(2) Major Subcontract(or) B.**

**(a) Proposed.**

**(b) Objective.**

**(c) Considered Negotiated. (In the Final PNM only)**

**Repeat for each major subcontract(or).**



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# Subcontracts



- **Non-major subs > TINA: may be useful to include a table showing proposed/objective positions by sub (next chart)**
  - Show proposed and objective positions
  - Reference paragraph discussing each sub
  - Discussion paragraph should briefly cover basis of proposed and objective position for each sub
  - The totals in this table should track to the related row in the Subcontracts table
- **Discuss subs below TINA threshold in the aggregate**
  - Proposed values may be based on quotes, POs, inventory on hand, estimates, etc.
  - Objective is often based on application of a decrement per DCAA audit

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# Non-Major Subcontracts



(n) Subcontracts between \$750,000 and \$13.5M

| All other Subcontractors over TINA (\$750k to \$13.5M) | CONTRACTOR PROPOSED<br>(date of proposal) | AF OBJECTIVE<br>(date) | Variance Rationale or Paragraph Reference |
|--------------------------------------------------------|-------------------------------------------|------------------------|-------------------------------------------|
| Subcontract(or) F                                      |                                           |                        | 2.b(n)(a)                                 |
| Subcontract(or) G                                      |                                           |                        | 2.b(n)(c)                                 |
| etc...                                                 |                                           |                        | 2.b(n)(c)                                 |
| Total                                                  |                                           |                        |                                           |

- **Example of brief discussion of proposed/objective:**

(a) The proposed amount for Joe's Antenna Shop was based on a proposal for the prior buy, including 23% profit, escalated from 2013 to 2017, the year of performance for this effort. The AFNT utilized DCMA recommendations for rates, labor (learning curve at 97.5%), and material plus 12.0% profit which produced an objective position consistent with historical prices paid. *Be America's Best...War-Winning Capabilities, on Time,*



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# Engineering/Manufacturing Labor



## c. and d. Engineering and Manufacturing Direct Labor

| Engineering Labor        | CONTRACTOR PROPOSED<br>(date of proposal) |         | AF OBJECTIVE<br>(date) |         | Reference paragraph |
|--------------------------|-------------------------------------------|---------|------------------------|---------|---------------------|
|                          | Hours                                     | Dollars | Hours                  | Dollars |                     |
| Labor category A         |                                           |         |                        |         | 2.c(1),<br>2.c(n)   |
| Labor category B         |                                           |         |                        |         | 2.c(2),<br>2.c(n)   |
| etc...                   |                                           |         |                        |         | 2.c(3),<br>2.c(n)   |
| Total Engineering effort |                                           |         |                        |         |                     |

- **Combined discussion for purposes of this briefing**
  - **Engineering and Manufacturing will normally be discussed separately in the PPNM/PNM**



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# ***Engineering/Manufacturing Labor***



- **Include a tabular breakout by labor category**
  - **Show proposed/objective hours and dollars**
- **May show composite labor rates for the cost element as a whole**
  - **Discussion should cover source/date of proposed/ objective rates**
- **Address proposed position, followed by objective**
  - **At the cost element level or at a lower level if it will facilitate reader understanding**
    - **If discussion is by labor category, cover proposed and objective for 1<sup>st</sup> category before moving on to the next category**



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# ***Engineering/Manufacturing Labor***



- **PPNM should discuss the rationale for proposed/ objective labor hours, including**
  - **Labor categories/skill mix**
  - **Historical data from prior buys, if applicable**
  - **Labor standards/variances, if applicable**
    - **Work measurement approach, realization/rework factors, etc.**
  - **Learning curves used, if any**
    - **Type of curve, slope, T1, and why appropriate/how derived**
- **Don't just cite proposal BOEs, explain basis for proposed effort as supported by BOEs**
- **Don't just cite source of objective position (tech eval, ICAT report, etc.), explain the basis for the position**

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# ***Engineering/Manufacturing Labor***



- **If proposal includes SEPM, PPNM should provide detailed description of AF analysis**
  - **# of FTEs in proposal and objective**
  - **Types of support provided**
  - **What is SEPM as a percent of touch labor?**
  - **How did AF analyze proposal/derive objective position**
- **Factored labor: for major CERs, address how the instant program is reflected in the base for the DCMA position on the factor**
  - **Should be consistent with AF objective**



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# **Engineering/Manufacturing Labor Discussion in PPNM**



**Use the following structure to organize the discussion of Engineering Labor.**

**(1) [Identify first labor category].**

**(a) Proposed:**

**(b) AF Pre-Negotiation Objective:**

**(c) Considered Negotiated: (Included in the Final PNM**

**only)**

**(2) [Identify next labor category].**

**(a) Proposed:**

**(b) AF Pre-Negotiation Objective:**

**(c) Considered Negotiated: (Included in the Final PNM**

**only)**

**Repeat for each category of Engineering Labor; follow the same construct for Manufacturing Labor.**

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# ODC Breakout



## e. ODC Costs/Tooling

| ODCs<br><i>(examples of categories of ODC -<br/>show the categories which<br/>correspond to your proposal)</i> | CONTRACTOR<br>PROPOSED<br><i>(date of proposal)</i> | AF OBJECTIVE<br><i>(date)</i> | Referenc<br>e<br>paragrap<br>h |
|----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|-------------------------------|--------------------------------|
| Reproduction                                                                                                   |                                                     |                               | 2.e(1)                         |
| Travel                                                                                                         |                                                     |                               | 2.e(2)                         |
| Overtime Premium                                                                                               |                                                     |                               | 2.e(3)                         |
| etc...                                                                                                         |                                                     |                               | ...                            |
| Total                                                                                                          |                                                     |                               |                                |

- **Address each ODC category separately**
  - **For each category, discuss the basis of the proposed amount followed by the basis of the objective**



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# ODC Discussion in PPNM



Use the following structure to organize the discussion of ODCs.

(1) [Identify First Category of ODC].

(a) Proposed:

(b) AF Pre-Negotiation Objective:

(c) Considered Negotiated: (Included in the Final PNM only)

(2) [Identify next Category of ODC].

(a) Proposed:

(b) AF Pre-Negotiation Objective:

(c) Considered Negotiated: (Included in the Final PNM only)

Repeat for each Category of ODC.



# Interdivisional Transfers



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## f. Interdivisional Transfers

| Interdivisional Transfers | CONTRACTOR PROPOSED<br>( <u>date of proposal</u> ) | AF OBJECTIVE<br>( <u>date</u> ) | Referen<br>ce<br>para<br>gra<br>ph |
|---------------------------|----------------------------------------------------|---------------------------------|------------------------------------|
| IWA A                     |                                                    |                                 | 2.f(1)                             |
| IWA B                     |                                                    |                                 | 2.f(2)                             |
| etc...                    |                                                    |                                 | ...                                |
| Total IWA cost            |                                                    |                                 |                                    |

- **Contractors may propose IWAs as part of Material, Subcontracts, ODCs, or as a separate cost element**
  - **Organize PPNM to position discussion of IWAs consistent with proposal**
- **When there are multiple IWAs proposed, discuss each one separately**



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# ***Interdivisional Transfers***



- **Provide a cost element breakout for IWAs >\$50M**
  - **Follow with a discussion of proposed and objective positions**
    - **By cost element or by component of each cost element, as necessary**
- **For each IWA >\$50M, provide proposal details including:**
  - **IWA name/location and description of product or service**
  - **Prime's proposed amount/contract type for that IWA**
  - **Identify if competitive/sole source**
  - **Note whether prime provided cost element breakdown/ supporting data for the IWA. If not, explain.**
  - **If commercial, address prime's commerciality determination and basis for the proposed price**
    - **If the IWA was awarded competitively, did the prime provide details on the competition? Summarize.**
  - **Were actuals for the IWA requested/provided? Elaborate.**

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# Interdivisional Transfers



- **For each IWA >\$50M, provide objective details including:**
  - **Objective amount for this IWA; indicate whether at cost or at price**
    - **If objective includes profit/fee, confirm that the IWA amount is excluded from the prime's profit/fee base**
  - **If proposed as commercial, address CO position on commerciality**
    - **Explain the basis for CO position/how reasonableness of commercial price was established**
  - **If proposed based on competition, does AF concur that APC existed?**
  - **If actuals on prior efforts were obtained, how did they influence development of the objective?**
  - **If prime indicates that the IWA is negotiated, discuss whether the contractor's analysis/rationale for the negotiated amount is acceptable**
- **For large-dollar IWAs subject to TINA, provide a cost element summary comparing proposed and objective positions**



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# IWA Discussion in PPNM



**Use the following structure to organize the discussion of Interdivisional Transfers.**

**(1) [Identify First Interdivisional Transfer].**

**(a) Proposed: (Provide details as enumerated on chart 31)**

**(b) AF Pre-Negotiation Objective: (Provide details as enumerated on chart 32)**

**If proposed IWA value is >\$50M, provide cost element summary table followed by**

**discussion of proposed/objective positions for each cost element**

**(c) Considered Negotiated: (Included in the Final PNM only)**

**If proposed >\$50M, provide summary statement of negotiated position above cost element summary table; update table to add negotiated position; discuss by cost element**

**(2) [Identify next Interdivisional Transfer].**

**(a) Proposed: (Provide details as enumerated on chart 31)**

**(b) AF Pre-Negotiation Objective: (Provide details as enumerated on chart 32)**

**If proposed IWA value is >\$50M, provide cost element summary table followed by**

**discussion of proposed/objective positions for each cost element**

**(c) Considered Negotiated: (Included in the Final PNM only)**

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# Quality-Checking a PPNM



## Review:

- **Validate that the math in the tables is correct**
- **Validate that the numbers track within the document**
  - From Summary table to Cost Element Summary
  - From Cost Element Summary to supporting tables
  - Etc.
- **Validate that profit \$ in PPNM track to WGLs**
- **Validate that clearance charts and PPNM are consistent (both numbers and rationale)**
- **Attachments named in PPNM consistent with list of attachments?**
- **No misspellings or grammatical errors**
- **Does PPNM address all content required by AF PPNM template / PPNM checklist?**

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# Quality-Checking a PPNM



## Review, continued:

- **Does the PPNM adequately address prior actuals?**
  - How they influenced development of the objective
  - How they influenced selection of contract type
  - Also address actuals to date on this buy if definitizing a UCA
- **Did team obtain/analyze prior actuals from top 3-5 TINA-covered subs?**
- **Did team assess T's&C's for major subs?**
  - In particular, those that affect price
- **Does the PPNM adequately support contract type selected?**
  - And incentive arrangement, where applicable?
  - If performance incentives, does PPNM clearly address how they work/cost controls in place?

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# Quality-Checking a PPNM



## Review, continued:

- **Does PPNM cover CO position on commerciality of subs >\$1M?**
  - If CO does not concur with commerciality assertion, PPNM should explain why not
- **Does PPNM adequately address analysis of SEPM?**
  - How was analysis accomplished?
  - How many FTEs/what are they doing?
  - If proposed based on factors, is program appropriately represented in the base of the factor?
- **Check Peer Review Lessons Learned to find out what current issues/recommended approaches are**
  - E.g., FPIF Structure - establish incentive

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point where program is still successful and what is



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# ***Quality-Checking a PPNM***



**Expectation: local review should have inspected for all of the aforementioned before documents are submitted to SAF/AQCK**